



**REPORT OF  
THE  
STATE AUDITOR**

**STATE OF COLORADO  
STATEWIDE SINGLE AUDIT**

**Fiscal Year Ended June 30, 2002**

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## STATE OF COLORADO

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February 25, 2003

### Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the fiscal year ended June 30, 2002. The audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the year ended June 30, 2002. The report includes our audit opinion on the Financial Statements and the supplementary Schedule of Expenditures of Federal Awards. It also contains our findings, conclusions, and recommendations, and the responses of the respective state agencies.

The report may not include all of the findings and recommendations related to audits performed of state institutions and agencies. Some findings and recommendations are issued under separate report covers. However, in accordance with the Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through either the statewide audit or separate audits.

The report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

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### **OTHER REPORTS ISSUED APPLICABLE TO THE SINGLE AUDIT**

**The State's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2002 is available in hard copy from the State Controller's Office and electronically at:**

<http://www.sco.state.co.us/cafr/cafr.htm>